

Panaji, 9th November, 2004 (Kartika 18, 1926)

SERIES I No. 32

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY No. 3

GOVERNMENT OF GOA

Department of Finance

Revenue and Expenditure Division

Notification

3/2/2004-Fin(R&C)

The Goa Entertainment Tax based subsidy for Cinema Houses (Theatres) Scheme, 2004

The Government of Goa is hereby pleased to frame a Scheme for granting Entertainment Tax based subsidy for cinema houses in the State of Goa, as follows, namely:—

1. Short title, commencement and duration.—

(1) This Scheme be called The Goa Entertainment Tax Based Subsidy for Cinema Houses (Theatres) Scheme, 2004.

(2) It shall come into force with effect from 22-11-2004 and remain in force upto 21-11-2009.

2. *Introduction.*— The Entertainment Industry in the State of Goa is in bad shape and requires support from the Government by way of incentives and concessions. International Film Festival of India will be held in Goa commencing from 29-11-2004. In view of this International Film Festival, the public theatres are required to be upgraded to the required standard. Arrangement for granting interest free loan to Cinema Halls/

/Theatres for their development and upgradation of their physical infrastructure is being made by the Government. A proposal for reimbursement of entertainment tax collected and paid by theatres as subsidy on 100% basis for a period of five years was also proposed by the Finance Minister in his Budget Speech for 2004-05. This Scheme is designed to achieve the above objects.

3. *Objectives.*— The main objectives of the Scheme is to provide financial support to the existing cinema theatres for creating required infrastructure and also to assist them to repay interest free loan, if any, availed by them and to help them to continue their business.

4. *Eligibility.*— The Scheme is applicable to all the Cinema halls/theatres that are covered under the Goa Entertainment Tax Act, 1964 (Act 2 of 1964) until 21-11-2009 and having valid licence for exhibition under the Cinematograph Act, 1952 (Central Act 37 of 1952), and under the Goa, Daman and Diu Cinematograph Rules, 1965. The benefit however will stop from 22-11-2009, irrespective of the amount and period of subsidy claimed by the applicant. Subsidy due upto 21-11-2009 will be however processed and disbursed after the expiry of the Scheme.

5. *Quantum of subsidy.*— (i) Subject to other provisions of this Scheme, the maximum subsidy admissible will be equal to entertainment tax actually paid by the Cinema hall/theatre in respect of entertainment provided by way of cinema shows for a period of 5 (five) years, from the date of operation of the Scheme or for shorter period but not for any period beyond 21-11-2009.

(ii) The subsidy amount shall be restricted to the entertainment tax paid during the claim period. If any amount is defaulted or belatedly paid, it will not be taken into consideration for the purpose of computation of subsidy and such amount shall stand forfeited to the Government.

6. *Mode of Payment.*— The subsidy amount shall be paid either in cash or by transferring the amount to financial institutions towards repayment of interest free loan granted to cinema theatres, as per the decision of Government and no claim in this regard shall be entertained.

7. *Procedure for filing application and settlement of claim.*— (1) The eligible Cinema theatre shall apply to the Commissioner of Entertainment Tax in the format appended hereto alongwith receipted copies of the challan, towards payment of entertainment tax made during the claim period. The claim period shall be quarterly and the application should be submitted to the Commissioner within fifteen days from the end of the quarter to which claim relates. Separate application shall have to be made for every cinema theatre. The application for first claim period after the commencement of the Scheme, however, shall cover the period commencing from 22-11-2004 and ending with 31-3-2005. The application in this case should be filed on or before 15th April, 2005. Delayed claim as well as payment not done shall not be added to the next claim and no claim shall lie in that respect.

(2) The Cinema theatre which avail interest free loan from financial institution shall have to file a declaration alongwith its application for claim of subsidy authorizing the Commissioner of Entertainment Tax to remit the amount of admissible subsidy to the financial institution for being adjusted towards repayment of the interest free loan availed till such loan is fully repaid.

(3) The Commissioner of Entertainment Tax shall be competent authority to entertain and sanction subsidy claim in accordance with this Scheme. The Commissioner on being satisfied with the correctness of the claim shall make an order sanctioning the amount claimed which will be disbursed in accordance with Treasury Rules and scope of this Scheme.

8. *Other Conditions.*— (1) No subsidy shall be admissible under this Scheme if licence granted to Cinema hall/theatre under the Cinematograph Act, 1952 (Central Act 37 of 1952) or under the

Goa, Daman and Diu Cinematograph Rules, 1965, by the competent authority, is cancelled or suspended for whatsoever reasons.

(2) Outstanding dues, if any, of the period prior to commencement of this Scheme towards entertainment tax, penalty, etc., shall be first recovered out of subsidy amount and the balance shall be made over to the cinema theatre or to the financing institutions, as the case may be.

9. *Head of Account to which the expenditure will be debited.*— The expenditure towards disbursement of subsidy under this Scheme will be debited to the Budget Head 2045 — Other Taxes and duties on Commodities and Services, 101 — Collection Charges — Entertainment Tax, 01 — Office of the Commissioner of Sales Tax (Non Plan), 76 — Subsidies.

10. *Amendment of the Scheme.*— The Government may, if it is so required, amend this Scheme.

11. No inherent right shall arise out of this Scheme in favour of any person.

APPLICATION FORM

(Under Clause 7 of the Goa Entertainment Tax Based Subsidy for Cinema Houses (Theatres) Scheme, 2004)

1. Name of the Proprietor claiming Subsidy:.....
2. Address in full:.....
3. Name of Cinema Theatre:.....
4. Location of the Theatre:.....
5. Reference to Licence No. issued by the..... competent Authority under Cinematograph Act, 1952 (Central Act 37 of 1952) read with the Goa, Daman & Diu Cinematograph Rules, 1965.
6. Period for which subsidy is claimed: From..... to.....
7. Entertainment Tax collected and paid :..... during the period specified in column 6. (Give chalanwise details and enclose receipted copies thereof)
8. State if any interest free loan has :..... been availed.

In the affirmative,

- (i) The Order No. and date under which:..... sanctioned.

- (ii) The amount sanctioned:.....
(iii) Repayment Schedule:.....
(iv) Instalment due for adjustment from:
the subsidy claim.

9. Outstanding dues if any towards Entertainment Tax, penalty, etc., in respect of period prior to enforcement of this Scheme.

Period to which relates	Entertainment Tax	Penalty	Other dues	Total dues
(i)				
(ii)				
(iii)				

10. Present Subsidy Claim:.....

11. Repayment installment of Interest Free:..... Loan against which the subsidy
amount to be adjusted, if any.

(i) No. of installment:.....

(ii) Amount due thereof:.....

12. Net amount of subsidy payable in cash/transfer to the financial institution:

Place:.....

Date:.....

Signature of the Owner/Claimant

(Application should be made in duplicate)

DECLARATION

I, hereby declare that the information furnished by me/us in the application hereinabove is true to the best of my knowledge and belief.

Place:.....

Signature of the declarant and his Status

Date:.....

AUTHORITY

I,..... Proprietor of..... hereby authorize the Commissioner of Entertainment Tax to remit the amount of subsidy admissible to me/us under the 2004, for the period from to of Rs. after such deduction of outstanding amount for the period prior to for being adjusted with installment Nos..... falling due on..... respectively.

I, further, undertake to deposit differential amount between installment fixed and subsidy due directly to as per terms of agreement governing the sanction of the loan.

Place:.....

Date:.....

Signature

FOR OFFICE USE

Date of Receipt of the Application:

Period to which relates:

Amount claimed by the applicant:

Amount of Entertainment Tax paid by the applicant:

Amount of Subsidy admissible:

Amount of subsidy payable/paid:

(i) To be paid towards repayment of Interest Free Loan:

(ii) To be paid in cash:

Reference to sanction of subsidy by the Commissioner: No.

Date:

Signature of the Sanctioning Authority

By order and in the name of the Governor of Goa.

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Panaji, 8th November, 2004.

◆◆◆
Department of Town and Country Planning**Notification**

21/1/TCP/04/4203

In exercise of the powers conferred by sub-section (1) of section 100A read with section 101A of the Goa, Daman and Diu Town and Country Planning Act, 1974 (Act 21 of 1975) (hereinafter called the "said Act") the Government of Goa in supersession of the Government Notification No. 21/1/TCP/2001/1725, dated 13-6-2001, published in the Official Gazette, Series I, No. 12, dated 21-6-2001, hereby notifies the following rates of fee for processing of applications filed with the Board under sub-section (1) of section 100A of the said Act, with immediate effect.

Area in m ²	Rates of processing fee
(a) Area upto 5000 sq. mts.	Rs. 5,000/- (all category)
(b) Area above 5000 sq. mts.	Rs. 10,000/- (all category)

Note: The above referred to fees shall not be applicable to Government Departments.

By order and in the name of the Governor of Goa.

B. K. Sutaria, Chief Town Planner and ex officio Joint Secretary.

Panaji, 8th November, 2004.

GOVERNMENT PRINTING PRESS,
PANAJI - GOA.
Price : Rs. 4.00